

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Delaware Community School Corp (1875)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$249,132	\$295,170	n/a	18%
	11100 Elementary	\$2,798,823	\$3,283,644	\$3,335,363	19%	2%
	11200 Middle/Junior High	\$1,478,360	\$1,858,033	\$1,832,713	24%	-1%
	11300 High School	\$1,787,186	\$2,024,135	\$2,156,757	21%	7%
	11420 Agriculture B	\$105,143	\$113,245	\$113,264	8%	0%
	11430 Distributive Education	\$34,384	\$19,796	\$0	-100%	-100%
	11450 Consumer and Homemaking	\$74,686	\$70,023	\$64,745	-13%	-8%
	11470 Business Education	\$29,498	\$81,001	\$83,446	183%	3%
	11480 Industrial Education A	\$0	\$0	\$0	n/a	n/a
	11590 Other Vocational Education Programs	\$0	\$0	\$0	n/a	n/a
	11630 High School	\$0	\$31,594	\$84,152	n/a	166%
	11910 Competency Testing	\$0	\$7,305	\$8,252	n/a	13%
	12100 Gifted and Talented	\$71,147	\$82,858	\$44,430	-38%	-46%
	12210 Mild Mental Handicap	\$39,419	\$135,341	\$140,095	255%	4%
	12340 Hearing Impairment	\$56,660	\$452	\$1,298	-98%	187%
	12350 Homebound	\$2,423	\$4,911	\$874	-64%	-82%
	12510 Communication Disorder	\$58,160	\$146,171	\$150,285	158%	3%
	12520 Compensatory	\$25,427	\$420	\$0	-100%	-100%
	12610 Learning Disability - Full Time	\$94,448	\$248,884	\$321,637	241%	29%
	12620 Learning Disability - All Others	\$173,946	\$110,496	\$112,560	-35%	2%
	12710 Equal Opportunity At Risk	\$38,336	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$25,825	\$0	\$0	-100%	n/a
	12900 Other Special Programs	\$3,898	\$17,814	\$46,202	> 500%	159%
	14300 High School	\$23,423	\$10,197	\$21,921	-6%	115%
	15100 Non-Credit Enrichment Programs	\$0	\$13,043	\$12,779	n/a	-2%
	16100 Remediation Testing	\$45,041	\$7,557	\$0	-100%	-100%
	16200 Preventive Remediation	\$0	\$97,873	\$103,535	n/a	6%
	21590 Other Speech Pathology/Audiology Services	\$0	\$0	\$518	n/a	n/a
	22210 Service Area Direction	\$0	\$9,734	\$9,608	n/a	-1%
	22220 School Library	\$163,917	\$236,212	\$268,906	64%	14%
	22230 Audiovisual	\$895	\$3,222	\$3,383	278%	5%
	22250 Computer Assisted Instruction Services	\$36,091	\$90,292	\$1,035	-97%	-99%
	22290 Other Education Media Services	\$11,749	\$6,773	\$3,509	-70%	-48%
	24100 Office of the Principal Services	\$723,151	\$1,006,581	\$1,020,680	41%	1%
	25820 Textbooks and Repairs	\$196,983	\$0	\$0	-100%	n/a
	25840 Other Textbook Rental Services	\$47,011	\$0	\$0	-100%	n/a
	25860 Textbooks and Workbooks	\$0	\$299,802	\$218,718	n/a	-27%
	25870 Materials and Supplies	\$0	\$985	\$2,585	n/a	162%
	26497 Teachers Retirement Fund	\$66,327	\$246,841	\$349,329	427%	42%
	41100 Transfer Tuition	\$2,483	\$3,840	\$1,258	-49%	-67%

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	41300 Area Vocational Schools	\$98,940	\$103,837	\$0	-100%	-100%
	41400 Joint Services and Supply	\$287,041	\$420,942	\$603,703	110%	43%
Student Academic Achievement Total		\$8,600,822	\$11,042,986	\$11,412,709	33%	3%
Student Instructional Support						
	21220 Counseling Services	\$254,233	\$335,222	\$359,959	42%	7%
	21230 Appraisal Services	\$41,316	\$74,969	\$79,341	92%	6%
	21290 Other Guidance Services	\$36,515	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$94,069	\$146,486	\$152,145	62%	4%
	21390 Other Health Services	\$722	\$15,863	\$0	-100%	-100%
	21420 Psychological Testing	\$5,143	\$0	\$0	-100%	n/a
	22110 Service Area Direction	\$2,500	\$20,730	\$0	-100%	-100%
	22120 Instruction & Curriculum Development	\$14,506	\$10,107	\$0	-100%	-100%
	22130 Instructional Staff Training Services	\$1,800	\$11,846	\$20,769	> 500%	75%
	22190 Instructional Staff Training Services - Other	\$16,560	\$3,197	\$2,783	-83%	-13%
	23110 Service Area Direction	\$10,000	\$10,000	\$10,000	0%	0%
	23120 Service Area Assistants	\$30,169	\$33,876	\$35,461	18%	5%
	23190 Other Governing Body Services	\$6,582	\$13,362	\$14,372	118%	8%
	23210 Office of the Superintendent	\$147,369	\$287,502	\$329,306	123%	15%
	23290 Other Executive Administrative Services	\$0	\$8,426	\$13,248	n/a	57%
	26450 Health Services	\$0	\$558	\$0	n/a	-100%
	26710 Technology Support and Maintenance	\$0	\$10,377	\$2,875	n/a	-72%
Student Instructional Support Total		\$661,483	\$982,521	\$1,020,259	54%	4%
Overhead and Operational						
	23150 Legal Services	\$4,441	\$50,102	\$37,505	> 500%	-25%
	23160 Promotion Expenses	\$1,917	\$1,973	\$1,919	0%	-3%
	23230 Staff Relations and Negotiations	\$90	\$67	\$0	-100%	-100%
	25110 Office of the Business Manager	\$52,671	\$136,348	\$141,122	168%	4%
	25291 Refund of Revenue	\$2,850	\$218	\$3,601	26%	> 500%
	25293 Printed Forms	\$6,071	\$7,519	\$4,832	-20%	-36%
	25295 Bank Service Charge	\$0	\$923	\$0	n/a	-100%
	25296 Cash Change	\$360	\$2,225	\$1,300	261%	-42%
	25360 Rent of Buildings & Equipment	\$15,269	\$178,833	\$135,466	> 500%	-24%
	25420 Maintenance of Buildings	\$1,212,608	\$1,880,511	\$1,870,486	54%	-1%
	25430 Maintenance of Grounds	\$617	\$5,380	\$224,685	> 500%	> 500%
	25440 Maintenance of Equipment	\$109,088	\$449,214	\$414,293	280%	-8%
	25450 Vehicle Maintenance (other than buses)	\$1,705	\$3,104	\$1,038	-39%	-67%
	25460 Security Services	\$24,149	\$25,462	\$33,088	37%	30%
	25470 Insurance (other than buses)	\$47,224	\$152,384	\$105,648	124%	-31%
	25490 Other Operating/Maintenance of Plant	\$0	\$2,687	\$1,158	n/a	-57%

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	25510 Service Area Direction	\$193,806	\$166,290	\$207,597	7%	25%
	25520 Vehicle Operation	\$338,781	\$471,323	\$495,095	46%	5%
	25530 Monitoring Services	\$645	\$36,013	\$30,292	> 500%	-16%
	25540 Vehicle Servicing and Maintenance	\$203,442	\$325,091	\$359,303	77%	11%
	25550 Purchase of School Buses	\$1,970	\$502,379	\$323,489	> 500%	-36%
	25560 Insurance on Buses	\$22,413	\$13,477	\$0	-100%	-100%
	25580 Contracted Transportation Services	\$117,000	\$0	\$0	-100%	n/a
	25590 Other Pupil Transportation Services	\$100,311	\$28,746	\$27,552	-73%	-4%
	25591 Bus Driver Training	\$0	\$2,082	\$2,224	n/a	7%
	25620 Food Preparation and Dispensing	\$277,750	\$395,435	\$384,419	38%	-3%
	25640 Food Purchases	\$264,951	\$464,731	\$499,764	89%	8%
	25690 Other Food Services	\$31,943	\$75,222	\$94,331	195%	25%
	25740 Printing, Publishing and Duplicating	\$798	\$0	\$0	-100%	n/a
	25920 Ditch Assessments	\$173	\$267	\$0	-100%	-100%
	26495 Official Bonds	\$805	\$689	\$0	-100%	-100%
	26499 Other	\$0	\$78,443	\$83,639	n/a	7%
	26900 Other Staff Services	\$0	\$2,242	\$321	n/a	-86%
	32000 Community Recreation	\$0	\$0	\$2,200	n/a	n/a
	34000 Athletic Coaches	\$139,477	\$251,505	\$271,171	94%	8%
	39500 Child Care Services	\$0	\$0	\$0	n/a	n/a
	39900 Other Community Services	\$627	\$122	\$163	-74%	33%
	49200 Scholarships	\$0	\$1,800	\$1,800	n/a	0%
Overhead and Operational Total		\$3,173,951	\$5,712,806	\$5,759,500	81%	1%
Nonoperational						
	25330 Professional Services	\$0	\$22,391	\$21,153	n/a	-6%
	25340 Educational Specifications Development	\$0	\$28,131	\$10,081	n/a	-64%
	25350 Building Acquisition/Construction/Improvement	\$28,811	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$555,612	\$1,001,535	n/a	80%
	25352 Energy Savings Contracts	\$0	\$75,865	\$77,389	n/a	2%
	25355 Sports Facilities	\$0	\$15,590	\$37,625	n/a	141%
	25370 Purchase of Moveable Equipment	\$28,995	\$2,932	\$19,218	-34%	> 500%
	25380 Purchase of Mobile or Fixed Equipment	\$278,292	\$330,603	\$516,438	86%	56%
	25390 Other Facilities Acquisition & Construction	\$2,600	\$20,344	\$223,658	> 500%	> 500%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$25,000	\$85,000	n/a	240%
	51400 School Bus Loans, PRINCIPAL OF DEBT	\$530,000	\$0	\$0	-100%	n/a
	51500 Bond Anticipation Loans, PRINCIPAL OF DEBT	\$0	\$160,000	\$0	n/a	-100%
	52100 Bonds, INTEREST ON DEBT	\$0	\$185,069	\$127,876	n/a	-31%
	52400 School Bus Loans, INTEREST ON DEBT	\$105,922	\$0	\$0	-100%	n/a
	52500 Bond Anticipation Loans, INTEREST ON DEBT	\$0	\$259,440	\$0	n/a	-100%
	53100 Buildings, LEASE RENTAL	\$3,008,000	\$2,275,042	\$2,269,998	-25%	0%

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	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$44,777	\$0	\$0	-100%	n/a
Nonoperational Total		\$4,027,398	\$3,956,020	\$4,389,971	9%	11%
prorated						
	26491 PERF	\$85,416	\$110,327	\$148,195	73%	34%
	26492 Social Security	\$751,312	\$977,154	\$1,015,376	35%	4%
	26493 Workmen's Compensation	\$18,697	\$4,557	\$13,230	-29%	190%
	26494 Group Insurance	\$770,737	\$1,382,005	\$1,757,916	128%	27%
	26496 Unemployment Compensation	\$1,650	\$12,831	\$1,562	-5%	-88%
	26498 Severance/Early Retirement Pay	\$182,775	\$322,418	\$277,685	52%	-14%
prorated Total		\$1,810,586	\$2,809,293	\$3,213,964	78%	14%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$10,015,726	\$13,205,111	\$13,881,176	39%	5%	54.8%	53.9%	53.8%
Student Instructional Support	\$773,988	\$1,176,405	\$1,256,136	62%	7%	4.2%	4.8%	4.9%
Overhead and Operational	\$3,457,128	\$6,163,697	\$6,265,151	81%	2%	18.9%	25.2%	24.3%
Nonoperational	\$4,027,398	\$3,958,413	\$4,393,939	9%	11%	22.0%	16.2%	17.0%
Grand Total	\$18,274,239	\$24,503,626	\$25,796,402	41%	5%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	59.0%	58.7%	58.7%